

Return Date THE ES AUDIT FORM MUST BE RECEIVED **NO LATER THAN JUNE 15, 2017** IN ORDER TO PROCESS GRANT PAYMENTS FOR JUNE 30. LATE SUBMISSIONS WILL RESULT IN SIGNIFICANT PAYMENT DELAYS.

- ◆ Schools operating under a Distributed Learning Agreement do not need to complete an ES Audit Form
- ◆ Please note the definitions at the end of these instructions.
- ◆ All students claimed in Section I must be of school age.
- ◆ The parent or guardian of the student must be ordinarily resident of British Columbia, who is a citizen of Canada, or a permanent resident, or is lawfully admitted to Canada. Guardians may be recognized only if they are such within the meaning of the *Family Relations Act*.
- ◆ Absence due to sickness, or any other excused absence should not be subtracted from the total hours enrolled.
- ◆ FTE = full-time equivalent.
- ◆ The Ministry strongly advises schools to retain student attendance and participation documentation to assist in the enrolment audit process.
- ◆ Questions regarding the ES Audit Form should be directed to: Wanda Stephenson (250) 356-2514
- ◆ Email Completed form to the Funding & Allocation Unit (Independent Schools funding): FAA.IS@gov.bc.ca

Please Note:

The ES Audit form is divided into two sections:

SECTION I: Only students that are eligible for operating grant funding

SECTION II: All students enrolled in Kindergarten through Grade 12

Each section is divided in two parts:

PART A. For students attending a full 600 hours, (minimum 320 hours if attending half time Kindergarten) complete (A1) and/or (A2).

PART B. For students attending fewer than 600 hours, (less than 320 hours if attending half time Kindergarten) complete (B1) and/or (B2).

SECTION I: ELIGIBLE (FUNDABLE) STUDENTS ONLY

Exclude out-of-province students, international students, "Status Indians" living on-reserve, registered home school students, Distributed Learning students and students in a Group 3, or 4 portion of a school.

SECTION I - PART A:

STUDENTS ATTENDING 600 HOURS, OR MORE - BETWEEN JULY 1, 2016 AND MAY 15, 2017

Section I (A1) Total the number of eligible school age students, in Grades 1-12, who attended a minimum of 600 hours.
Students other than those in kindergarten

- The FTE equals the headcount
- Enter FTE in Section I (A1)

Section I (A2) Funding for students in the Kindergarten program is based on the programs they are enrolled in. Count Kindergarten students only once in (a) full day program, or (b) half time program.

- (a) Eligible school age students who attended a minimum of 600 hours, enrolled in a full day program.
 - The FTE equals the headcount
 - Enter the FTE at A2 (a)
- (b) Eligible school age students; attending at least 320 hours.
 - The FTE equals the headcount multiplied by .5
 - Enter the FTE in A2 (b)
- Subtotal of Section I A2 equals (a) + (b)
- Enter in Section I (A2)

SECTION I - PART B:

STUDENTS ATTENDING FEWER THAN 600 HOURS - BETWEEN JULY 1, 2016 AND MAY 15, 2017

Section I (B1)
Students other than those in kindergarten

All partially eligible school age students, who attended fewer than 600 hours.

- **The FTE equals the combined number of hours in attendance, divided by 600**
- **Enter in (B1)**

Section I (B2)
Kindergarten students

Funding for students in the Kindergarten program is based on hours of attendance and the program enrolled.

(a) For school age students who attended a minimum of 600 hours, enrolled in a full day program

- **The FTE equals the combined hours in attendance divided by 600**
- **Enter in Section I B2(a)**

(b) For school age students enrolled in a half time program, who attended less than 320 hours.

- **The FTE equals the combined hours in attendance divided by 320 and multiplied by .5**
- **Enter in Section I B2 (b)**

- **Subtotal of B(2) equals B(2)(a) + B(2)(b)**
- **Enter in Section I B(2)**

Total FTE of ELIGIBLE STUDENTS ONLY

- **Add A(1) + A(2) + B(1) + B(2)**
- **Enter in TOTAL FTE OF ELIGIBLE STUDENTS ONLY.**

SECTION II: ALL STUDENTS ENROLLED IN KINDERGARTEN THROUGH GRADE 12 (HEADCOUNT)

Include eligible and non-eligible K-12 students. Exclude registered home school students, Distributed Learning students and all students not enrolled in a K-12 program.

SECTION II - PART A:

STUDENTS ATTENDING 600 HOURS, OR MORE - BETWEEN JULY 1, 2016 AND MAY 15, 2017

Section II (A1)
Students other than those in kindergarten

The total number of students enrolled in **Grades 1-12**, attending a minimum of 600 hours.

- **The FTE equals the headcount**
- **Enter FTE in Section II (A1)**

Section II (A2)
Kindergarten students

The count of students in the kindergarten program is based on the program they are enrolled in. Count students only once in (a) full day, or (b) half time.

(a) Students enrolled in a full day program.

- **The FTE equals the headcount**
- **Enter the FTE in Section II A2 (a)**

(b) Students enrolled in a **half time** program only; who attended at least 320 hours.

- **The FTE equals the headcount multiplied by .5**
- **Enter the FTE in Section II A2 (b)**

- **Subtotal of Section II A2 equals (a) + (b)**
- **Enter in Section II (A2)**

SECTION II - PART B:

STUDENTS ATTENDING FEWER THAN 600 HOURS - BETWEEN JULY 1, 2016 AND MAY 15, 2017

Section II (B1)
Students other than those in kindergarten

All students enrolled in **Grades 1-12**, who attended fewer than 600 hours.

- **The FTE equals the combined number of hours in attendance divided by 600**
- **Enter in Section II (B1)**

Section II (B2)
Kindergarten students

The count of students in the kindergarten program is based on the programs they are enrolled in. Count students only once in (a) full day, or (b) half time.

(a) Students enrolled in a full day program.

- **The FTE equals the combined hours in attendance divided by 600**
- **Enter in Section II B2(a)**

**Total FTE of
STUDENTS ENROLLED
IN THE SCHOOL**

- (b) For students who are enrolled in a **half time** program only; who attended less than 320 hours
- **The FTE equals the combined hours in attendance divided by 320, multiplied by .5**
 - **Enter in Section II B2 (b)**
 - **Add A(1) + A(2) + B(1) + B(2)**
 - **Enter in TOTAL FTE OF STUDENTS ENROLLED**

Please note: this number will also be used in October, on the Statement of per Student Operating Costs (SOPSOC) form

**SECTION II - Part C:
Adult non-graduated
students**

All adult non-graduated students enrolled at the education facility, as reported on the Form 1701.

Include: The following students should be reported by the education facility with which they are enrolled and in attendance as at September 30, 2016:

• There are two types of adult students which may be reported and funded:

1) Adult students taking Ministry-Authorized or Board/Authority Authorized courses that lead to a graduation diploma. Eligible courses that were documented on a Course Enrolment Form and if the student meets the attendance definition and the funding eligibility requirements set out in the Adult Non-Graduated Funding Policy;

<http://www2.gov.bc.ca/gov/topic.page?id=AED204BC59C244D5ADC4DB23E1CE9141&title=Adult%20Non-Graduated%20Funding%20Policy>

2) Adult students taking a locally developed General Education Development (GED) preparation course may also be reported. See the current Adult Program Policy on the Ministry web site for details.

Exclude: The following students should not be reported on a 1701 form:

- Students who are only registered to write the GED (General Education Development) examinations.
- Adult students (19 years of age or older before July 1 of the current school year) who have either met the general requirements for graduation in British Columbia or have completed the requirements for graduation from a secondary school or high school in another jurisdiction. These students are considered Graduated Adults and are not fundable.

- **The FTE is determined by the number of courses in attendance, 1 course = .125 FTE**
- **Enter in Section II (C)** (Do not include this number in Total FTE of Students enrolled at the school)

**SECTION II - Part D:
Grade 8 & 9 cross
enrolled courses**

The Grade 8 and 9 courses claimed must have been offered and attended by the eligible student between July 1, 2016 and June 30, 2017 by the reporting cross enrolling school. This reporting school cannot be the student's school of record. School of record is defined as: the school at which the student is taking the majority of courses. (A course is defined by the Student Credentials Ministerial Order MO M164/96). All cross enrolling Grade 8 and 9 students must have at least one of their educational programs delivered, in whole or part, through Distributed Learning.

Include: The following students should be reported by the cross enrolling school in which they were enrolled and in attendance:

- Students who are school age non-graduates and
- Enrolled and attending in Grade 8 to Grade 9 level courses that align with the provincial curriculum.

Exclude: The following students are not to be reported in the Cross Enrolment count:

- School aged students in grades other than grade 8 or 9.
- Adult students
- Out of Province/International Students - Students not ordinarily resident in the province and for whom the guardians of the students are not ordinarily resident in B.C.
- Students enrolled in a Provincial Resource Program (PRP) for 3 months or less
- Exchange Students
- Students who are only registered to write the GED (General Education Development) examinations

- **Funded by course, a) + b) = the total number of cross enrolled Gr. 8 & 9 courses.**
- **Enter in Section II (D)** (Do not include this number in Total FTE of Students enrolled at the school)

Please Note:**For cross-enrolled Grade 8 & 9 students, students in Grades 10-12 and adult students who have not graduated:**

- Evidence of the course plan (course outline, or syllabus) must be readily available on site. The course plan must include:
 - a reference to the provincial learning outcomes of the course or the outcomes of the Board Authorized course
 - a list of the topics covered
 - learning resources being used to complete the program or course(s) or both
 - assessment strategies and standards of performance expected of the student.
- Evidence of a current course selection or enrolment form, dated and signed by the student or parent or both. These forms must list each eligible course that is reported for funding. For adults who have not yet graduated, these courses must lead to graduation. The forms must be on site, or documentation must be readily available to verify that the school of record maintains the course selection or enrolment form.

REFERENCES:**2. 1. Regulations to the Independent School Act read as follows:****Reports**

2. (1) Subject to subsection (3), in order to qualify for a grant under the Act in respect of an independent school, an authority holding a group 1 or 2 certificate for the independent school must file the following with the inspector:

... (d) by June 15 of the school year for which a grant is claimed, an audited report, in the form specified by the inspector, stating

(i) the number of eligible students

(A) classified as FTE kindergarten students, or

(B) students in grades 1 to 12 enrolled in and in attendance at the school as of May 15 who have completed at least 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,

(ii) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed at least 320 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning, multiplied by 1/2,

(iii) the number of eligible students classified as FTE kindergarten students and students in grades 1 to 12 enrolled in and in attendance at the school as of May 15 who have completed fewer than 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,

(iv) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed fewer than 320 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,

(v) the total number of hours of instruction received through the school by the students referred to in subparagraph (iii), divided by 600, and

(vi) the total number of hours of instruction received through the school by the students referred to in paragraph (iv), divided by 320 and multiplied by 1/2.

(1.1) For the purposes of subsection (1), kindergarten students enrolled in an independent school are classified as

(a) FTE kindergarten students if the students are enrolled in an educational program that offers at least 850 hours of instruction, and

(b) 1/2 FTE kindergarten students if the students are enrolled in an educational program that offers fewer than 850 hours of instruction.

(2) An authority holding a certificate for group 1 classification for an independent school shall file with the inspector, on or before October 15 in a school year, an audited report in a form specified by the inspector stating the independent school's per FTE student costs as referred to in section 3 of the Schedule to the Act in order to qualify for a grant under the Act in respect of that independent school.

(2.1) Except in respect of an eligible student enrolled in an educational program in any of grades 10 to 12 that is delivered in whole or in part through distributed learning, a grant must not be paid to an authority with respect to a student enrolled in an educational program provided by a board.

(2.2) Except in respect of an eligible student enrolled in more than one educational program in any of grades 10 to 12

delivered in whole or in part through distributed learning, only one grant will be paid with respect to a student enrolled in more than one independent school or enrolled in more than one educational program offered by the same independent school.

- (3) Where the inspector accepts the filing of a report after the date it is due under subsections (1) and (2), the report shall be deemed to be filed on time for the purposes of subsection (1) or (2), as the case may be.
- (4) A report referred to in subsection (1) (d) or subsection (2) must be audited by a person qualified under section 205 of the *Business Corporations Act* to be an auditor of a reporting company.

[am. B.C. Reg. 208/93; SBC 1995, c. 22, s. 2 (b); am. B.C. Reg. 203/04; am. B.C. Reg. 228/06; am. B.C. Reg. 252/06; am. B.C. Reg. 259/10; am. B.C. Reg. 90/11] http://www.bced.gov.bc.ca/legislation/schoollaw/i/bcreg_262-89.pdf

3. Persons authorized to act as auditors:

205 A person is authorized to act as an auditor of a company if

- (a) the person is a member, or is a partnership whose partners are members, of
- (i) a Provincial or Territorial Institute/Order of Chartered Accountants within Canada, or
 - (ii) The certified General Accountants Association of British Columbia

4. Responsibility of Authority

The school "authority" must have student **enrolment documents** for all eligible students that include birth date of student, citizenship of parent/guardian and residence of parent/guardian in order that the auditor may be satisfied that the student meets the definitions of "eligible student" and "partially eligible student" as stated in section 1 of the *Independent School Act*.

5. Relevant Definitions, section 1 of the Independent School Regulation

"**eligible student**" (as defined in the Independent School Regulation at:

http://www.bced.gov.bc.ca/legislation/schoollaw/i/bcreg_262-89.pdf) means a student

- (a) who is of school age, and
- (b) whose parent or guardian
 - (i) is, or was at the time of that parent's, or guardian's death, a citizen of Canada, or a permanent resident, as defined in the *Immigration and Refugee Protection Act* (Canada), who is, or was at the time of the parent's, or guardian's death, ordinarily resident in British Columbia, or
 - (ii) is lawfully admitted to Canada and is resident in British Columbia.

[2006-21-2, effective June 30/06, BC Reg 195/06]

"**school age**" a person is deemed

- (a) to be of school age at the beginning of a school year if the person will have reached the age of 5 on, or before December 31 of that school year, and
 - (b) to continue to be of school age until the end of the school year in which the person reaches the age of 19 years.
- As set out in section 1(2) of the Independent School Act at:

http://www.bced.gov.bc.ca/legislation/schoollaw/independent_school_act_contents.pdf

"**guardian**" means guardian of the person of a child within the meaning of the *Family Relations Act*.

6. International /Out-of-Province Students

International/Out-of-Province students are eligible for provincial funding **only** if their parents or legal guardians are one of the following:

- 1) citizens of Canada, who are ordinarily residents of British Columbia
- 2) permanent residents of Canada, who are ordinarily residents of British Columbia
- 3) lawfully admitted to Canada, and are ordinarily resident in British Columbia, under one of the following:
 - a) refugees or refugee claimants
 - b) students with student authorizations for one year
 - c) employees with employment authorizations (working permits) for one year, or longer
 - d) diplomats with authorizations to carry out official duties as diplomatic or consular officials (with a foreign representative acceptance counter foil in their passports)

7. EDUCATIONAL STANDARDS ORDER - Hours of instruction

3. (1) For the purposes of this section,

"hours of instruction" means in respect of an independent school, an hour in which students of the independent school are in attendance and under supervision for the purpose of receiving instruction in an educational program, including work study and work experience programs, examinations or other learning activities provided by the authority, but does not include recesses, lunch periods and other scheduled breaks between classes;

"school day" means a day scheduled as a day on which instruction is to be provided in an independent school.

(2) In each school year, an authority must provide not fewer than the following hours of instruction to students enrolled in an educational program in an independent school operated by the authority:

(a) to students in half day kindergarten, 450 hours of instruction; and

(a.1) to students in full day kindergarten, 850 hours of instruction.

(b) to all other students, 850 hours of instruction.

(3) For the purposes of subsection (2), where an independent school is closed on a school day as a result of a strike or lockout, the hours of instruction scheduled for that school day shall be included for the purposes of calculating the hours of instruction of the independent school under subsection (2).

(4) This section does not apply in respect of an educational program delivered in whole or in part through distributed learning.

[en. M407/95, amM319/04; am. M380/04, am M260/06: am M175/10]

<http://www.bced.gov.bc.ca/legislation/schoollaw/j/m41-91.pdf>